

Exhibit C



Impact Report

2023



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Introduction

A letter from the co-founders

Cybersecurity without compromises. And a radically better future to match.

Cybersecurity is not a binary condition.

There is no “completely secure” system in the world, because it would either be entirely impractical to run or too difficult for the end user to implement.

Instead, cybersecurity is an ongoing push to become increasingly secure. At the very least, to the point where it becomes too costly for bad actors to try to gain any returns from their digital threats. For a very long time, that meant that the more security you wanted, the less accessible it would be for your daily use.

We rejected that notion.

From the initial blinks of the lights of our first server booting up, Nord Security strived to offer cybersecurity tools that wouldn't need to make any compromises. No compromises in deterring online threats. No compromises in protecting users' privacy and security. Most importantly – no compromises in offering an intuitive user experience.

This philosophy continues to guide us as we remain focused on building a radically better internet.

The same principles apply to the rest of our work. Building a better future is also not a binary state. It needs continuous effort and a drive for change. So last year, we laid out a strong foundation on which we will focus our efforts in making a positive impact beyond cybersecurity:

The United Nations Global Compact (UNGC). We became members of the UNGC, joining the world's largest corporate sustainability initiative. We're now part of a community dedicated to making the world a better place by promoting human rights, protecting the environment, and fighting corruption.

Materiality assessment. We asked over 5,000 people – employees, customers, investors, suppliers, and NGOs – what's most important to our stakeholders. That's how we created our first-ever materiality assessment. Now, we're addressing those crucial topics, from climate change and renewable energy to diversity and inclusion.

Greenhouse gas (GHG) emissions. On the environmental front, we started calculating and disclosing our GHG emissions. This initial assessment, conducted with guidance from Normative, and by following the GHG Protocol, revealed areas where we can reduce our carbon footprint. We are also working to set ambitious carbon reduction targets aligned with science-based recommendations to help limit global warming to below 1.5°C.

A new investment round. We also secured a new investment round, raising \$100 million and reaching a valuation of \$3 billion. The round was led by Warburg Pincus and included existing investors Novator Ventures and Burda Principal Investments, and was focused on expanding product offering and accelerating growth through strategic M&A.

Support for Ukraine. In support of Ukraine, together with Tesonet, we doubled the \$1 million raised by the Lithuanian people in one hour for the Radarom initiative. The initiative helped fund multi-functional radars that now protect critical civilian infrastructure in Ukraine.

A new office in Warsaw and a new HQ at Cyber City. We have also expanded our operations with new BREEAM-certified offices in Warsaw and in Vilnius, reducing our environmental impact through energy-saving measures, recycling, and innovative ventilation systems.

At Nord Security, we strive to make no compromises, either with the quality and accessibility of our cybersecurity solutions or the steps we take to build a more sustainable world. We're excited to share our 2023 Impact Report and showcase our efforts to build a radically better internet for the radically better future.

Tom Okman & Eimantas Sabaliauskas
Co-founders



Sustainability at Nord Security

Last year, we wrote our first Impact Report, based on the United Nations' Sustainable Development Goals (SDGs). We focused on six impact areas — data privacy, community engagement, workforce development, diversity, governance and responsible energy use. We grew, learned a lot, and asked what our employees and partners thought we should focus on.

After analyzing 5,000+ responses, we defined four major goals covering changing the internet for good, reducing our carbon footprint, supporting various people and organizations, and staying transparent. We'll cover everything in detail after a quick look into 2023 at Nord Security.



Main numbers

408

Team members joined Nord Security
in 2023

64

Nationalities were represented

2,500+

Nord product accounts were provided
to people and organizations in need

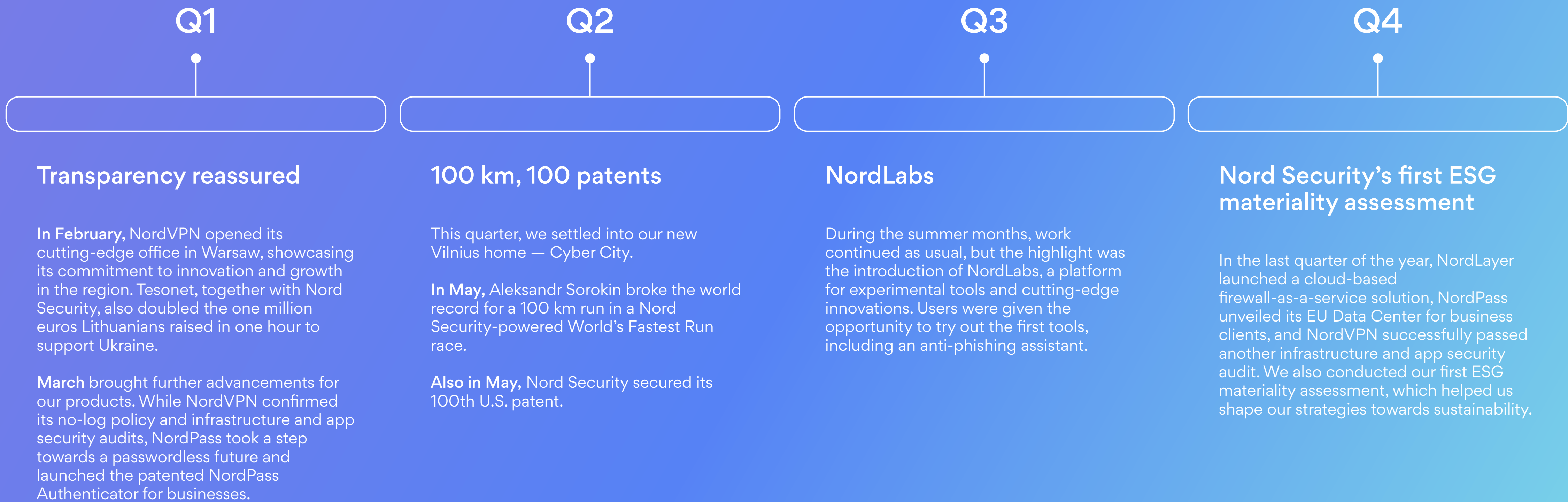
17,500+

Hours were spent on
professional growth

3B

Nord Security doubled
its valuation

2023 in a nutshell



Insights of each brand



After raising \$100 million in 2022, we've raised another \$100 million last year, bringing our valuation to \$3 billion. The second investment round was led by Warburg Pincus and existing investors.

Innovation is key to Nord Security's success, as highlighted by our 100th U.S. patent. We've also expanded to new energy, material, and water-efficient offices in Warsaw and Vilnius, assisting us in remaining committed to our sustainability objectives and ensuring the well-being of our employees.

Additionally, we've shown solidarity with Ukraine by doubling the \$1 million people had donated in one hour for Radarom, a campaign supporting Ukraine's defence efforts.





This year, we've taken a significant step forward with the introduction of NordLabs, a platform dedicated to experimentation and tool-building. Our ultimate aim is cybersecurity for all, and the AI-enabled assistant against phishing, NordLabs' inaugural tool, is a prime example. It's a free browser extension designed to detect phishing emails, accessible to anyone. We eagerly anticipate the groundbreaking projects emerging from NordLabs in the coming year.

This year, we also made meaningful contributions to various causes and individuals, including supporting Movember's health initiatives and sponsoring Mykolas Paulavicius, a professional off-road racer in Dakar.

"New emerging technologies raise challenges for cybersecurity, privacy, and internet freedom, but at the same time, they bring new opportunities. NordLabs will allow us to have additional flexibility when it comes to the development of experimental tools and services. We do not expect all projects appearing in NordLabs will later become fully maintained standalone products, but we are thrilled about the opportunity to curb cutting-edge technologies for better internet."

Vykintas Maknickas,
head of product strategy at Nord Security





Throughout 2023, NordPass team imagined how a passwordless future could help us stay safe online. First, it introduced NordPass Passkeys, a safer way to join and use apps and services. This feature works on all NordPass apps, the web vault, Firefox, and Chromium-based browser extensions. To provide security across all devices and access the NordPass Vault easier, NordPass released a standalone browser extension.

NordPass also introduced its patented Authenticator app and a new feature, File Attachments. File Attachments provides 3GB of encrypted storage for every user to attach relevant files to their existing items.

"I believe many of us sometimes find ourselves going through old emails or scrolling down to 2020 in the photos library on our phone to find certain information we need here and now. It can be a photo with a wifi code or an e-copy of your ID. Storing these files in your inbox and photo library is not a safe practice. Therefore, we offer an encrypted solution for saving these kinds of items and finding them easily when needed."

Gediminas Brencius,
head of product growth at NordPass





In 2023, NordLocker significantly improved its file encryption and sharing capabilities. In February, NordLocker transitioned out of its beta version and launched a new feature enabling users to share files securely via a link.

Last year, NordLocker introduced two more features. Instant Photo Encryption provides easier encryption for photos on the go, while the Request Files feature offers users a way to securely request files from anyone, even non-NordLocker users.

“The Request Files feature focuses on better customer experience while making no compromises on privacy and security. The product remains just as safe but significantly more functional and user-friendly.”

Aivaras Vencevicius,
head of product for NordLocker





Last year was also significant for NordLayer. In March, it introduced the Always On VPN feature, providing users with uninterrupted protection and enhanced privacy for their online activities. Also, NordLayer's one-of-a-kind browser extension was launched in May.

Additionally, October saw the release of a substantial product update, with NordLayer introducing a cloud-based firewall as a service (FWaaS), providing a fundamental element of secure access service edge (SASE) and security service edge (SSE) frameworks, and further solidifying NordLayer's position as a leader in its industry.

This was also a great year for NordLayer because our business VPN received recognition in numerous award ceremonies and events, such as the Merit Awards, Computing Security Awards, and the SaaS Awards.

"It's a perfect solution for those who have devices without the usual operating systems, like ChromeOS. It brings more flexibility when several different gateways need to be used simultaneously on one device by encrypting data only at the browser level, reducing internet usage, giving faster speeds, and improving performance for locally installed apps. The extension comes as a very handy and quick solution to provide secure internet access with a few clicks."

Artūras Bubokas,
product manager at NordLayer



About the Impact Report

This is Nord Security's second Impact Report. The information set out in this report covers the period of 1 January to 31 December 2023. It has been completed referring to the Global Reporting Initiative (GRI) standards and incorporates the Ten Principles of the UN Global Compact.

We've already mentioned that in 2023, we came up with four key priorities: changing the internet for good, decreasing our carbon footprint, supporting others, and embracing transparency. These priorities are comprised of 11 ESG topics, helping us tackle our sustainability goals more precisely.

Positive impact

Nord Security is dedicated to making a positive impact through its environmental, social, and governance (ESG) initiatives. This year was the first time we'd conducted an assessment of the factors that are the most important to Nord Security and its stakeholders. We want to make sure that our actions contribute to positive outcomes for the environment and society. Led by an ESG manager, and collaborating with various departments, we aim to have a positive impact on the most relevant areas. Publishing an impact report annually and promoting continuous dialogue with the stakeholders will help us achieve exactly that.

Materiality assessment

Nord Security's ESG actions are inseparable from stakeholder engagement and ongoing dialogue with them regarding relevant topics. We began by identifying and surveying both internal stakeholders, like our employees and investors, and external stakeholders, including the public, customers, suppliers, and NGOs. First, we identified 23 ESG topics that we believe are most relevant to Nord Security. Then we reached out to our stakeholders (5,161 respondents in total) and asked them to rate the topics based on their importance to Nord Security.

Identify the Stakeholder groups



We listened to our stakeholders' feedback and narrowed down their expectations to 11 most material topics related to ESG issues. We then integrated these topics into four key priorities. Through ongoing engagement with stakeholders and leveraging insights from this assessment, we define our primary areas of responsibility and shape our strategy and disclosures, including this report.

Changing the internet for good

Data security and cybersecurity

Freedom of expression and right to privacy

Bigger steps for a smaller footprint

Climate change mitigation and reducing greenhouse gas emissions

Renewable energy and energy saving

Circular economy and waste management

Unlocking potential for all

Employee health and safety

Employee work-life balance

Employee education and training

Promoting diversity and inclusion

Transparency is our currency

Upholding business ethics and integrity practices

Anti-corruption and transparency

ESG strategy

After identifying our focus areas, the next step is to ensure that our efforts are aligned with our overarching goals and objectives. This year, we’re developing a comprehensive strategy to address each priority topic, setting clear targets and timelines for implementation.

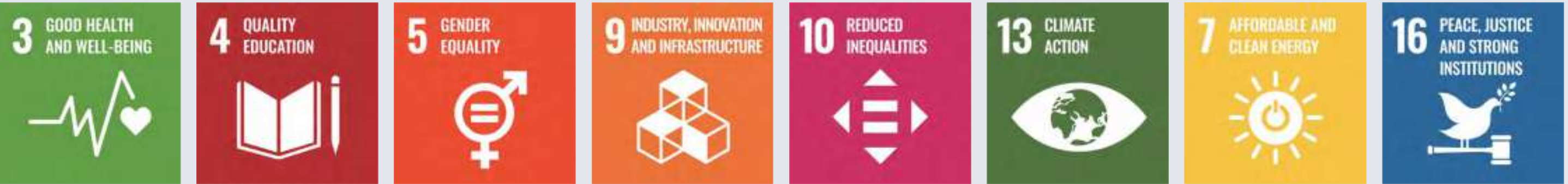
By collaborating closely with various stakeholders, including internal teams and external partners, we aim to benefit from everyone's expertise and resources. We’re also planning to set up monitoring and evaluation mechanisms to track progress and measure the impact of our initiatives.

To reaffirm our commitment, we’ve also joined the United Nations Global Compact (UNGC). As a signatory of the UNGC, we pledge to uphold its principles in the areas of human rights, labor, environment, and anti-corruption.



UN SDGs and Global Compact

Nord Security is committed to the United Nations’ Sustainable Development Goals and contributes to the eight goals most relevant to our mission. By moving towards these goals, we aim to build a safe, inclusive, and sustainable future both for the physical and digital worlds.



Changing the internet for good

We've always believed that the internet can be radically better. And this is what we're striving for every day through community engagement, offering education, and supporting numerous causes.

Community engagement

In 2023, we, together with Tesonet, continued to support the people of Ukraine by doubling the one million euros raised by Lithuanians in one hour. The money is being used to defend Ukraine's airspace.

We also donated over 30,000 euros to NGOs working to help soldiers and volunteers in Ukraine, as well as Savanoriai vaikams (volunteering for children), Sidabrinė linija (elder support), Tušti narvai (animal rights), and Sengirės fondas (environmental protection).



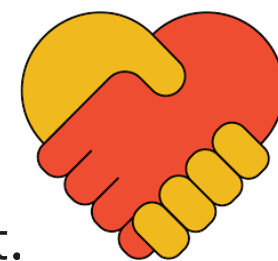
Supporting free speech

With the growing number of cyber incidents and the spread of disinformation, Nord Security dedicated efforts to spread awareness about various cyber threats and help individuals and organizations stay safe online.

NordVPN helps us enormously to secure our connections when we need to connect to our servers (which contain sensitive information) to work. NordVPN also provides our volunteers with a secure connection from anywhere, which has several advantages, the first being to maintain the confidentiality of the data of the people we help, and also to protect the digital identity of our volunteers.

Aide Jeune,

The association is mainly present on Discord and carries out missions to combat harassment.



Nonprofits program

Product donations continue to be one of Nord Security's mechanisms for supporting the nonprofit community. In 2023, over **2,200 accounts** were donated to various nonprofit organizations to help protect human rights, fight racism, and stand for inclusion and a safe digital world for all. These include Amnesty International, Youth Tech Education by Casa Hacker, Health in Harmony, AAPI Women Lead, InspireNC, Open Media, and many more.



Emergency VPN

Everyone should be able to access the internet in private, without the fear of being watched or controlled. And yet too many people around the world live under heavy censorship and surveillance or are silenced for expressing their opinions. To help them access the internet and avoid persecution, we donated over 300 emergency VPN.

[A] VPN is very useful and necessary for information groups like us who work in sensitive and important areas such as journalism, research, education, [and] human and civil rights. Our group may face problems such as filtering, censorship, privacy violations, [and] security and legal threats that prevent us from accessing information, transferring data, communicating with colleagues and audiences, and performing our job duties.

A group of Ukrainian citizen journalists

Community education

As part of our community education program, we participate in the world's leading events, where we continue to share our cybersecurity knowledge. In 2023, we were proud to participate in numerous panels and round-table discussions at events RightsCon, World Economic Forum's Annual Meeting at Davos and others.

In 2023, over **\$50K** was donated to organizations and the world's leading events on human rights in the digital age, including AccessNow and EDRI.



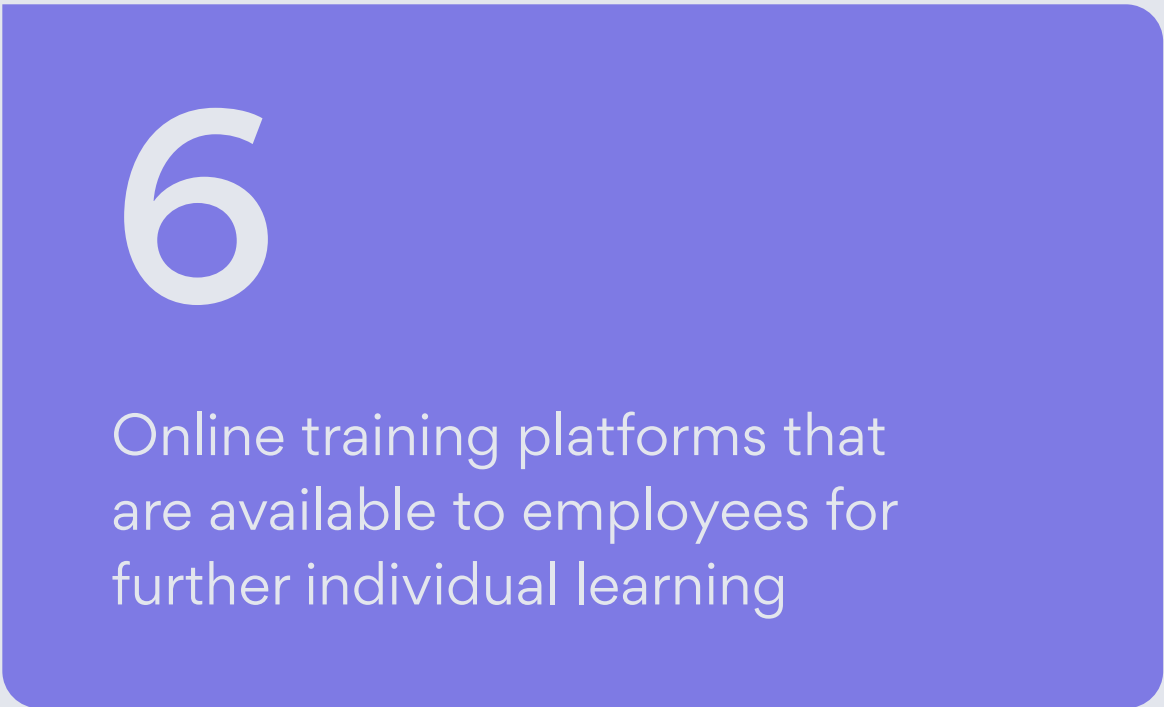
In 2023, we continued to promote cybersecurity education as well as offer tests, articles, and short videos through our education hub. We've also started to support hackathons, where bright and resourceful participants collaborate to develop innovative solutions to interesting challenges. We supported 23 hackathons in 2023, including HackMIT and HackHarvard as well as Hack the 6ix, Toronto's largest hackathon, and herHack, Switzerland's largest female-led hackathon.



Unlocking potential for all

Education and knowledge sharing are essential in shaping our company culture. We strive to create a learning environment where our employees can access resources, training, and growth opportunities, empowering them to develop and succeed. For example, through our internal mentorship program, we offer everyone opportunities to learn from experienced professionals. Online courses, a vast book library, and various workshops are also meant to encourage continuous learning across the organization.

In 2023:



Equal opportunities

Unlocking potential is also about equal opportunity, and we're proud that Nord Security has always been a company where an individual's abilities rise above gender, family status, sexual orientation, age, disability status, ethnicity, religious beliefs, cultural background, country of origin, socio-economic background, perspective, or experience.

64

Different nationalities
were represented

Employees:

61%

Male

39%

Female

Age of employees:

725

Under 30 years old

1,060

30–50 years old

10

Above 50 years old

Leadership* roles:

58% (compared to 67% Y2022)

Male

41% (compared to 33% Y2022)

Female

Employee satisfaction and willingness to recommend Nord Security as a great working place remained strong as proven by the Employee Net Promoter Score (eNPS). On a scale from -100 to +100, Nord Security scored 40, which is considered “great”.

* The leadership includes all team members who manage at least one person.

Inclusion series

We recognize inclusion and diversity as essential pillars in our culture. To underscore our commitment, Nord Security and Tesonet hosted an Inclusion Month featuring the Tesonet Inclusion Series. Through thought-provoking movies and discussions on mental health, cultural differences, LGBTQ+ allyship, and gender diversity, we aimed to promote diversity among our teams and foster an inclusive work environment.

Movember

Last year, we also partnered with Movember, a global initiative aimed at raising awareness about men's health, including mental health, suicide prevention, prostate cancer, and testicular cancer. In addition to signing a partnership until August 2024, we've raised over 33,000 euros for this cause.



Health, safety, and well-being

We prioritize the well-being of our team members by providing comprehensive health and wellness initiatives. For example, private health insurance for all Nord Security employees is provided after their introductory probation period, while regular health check-ups and seasonal flu shots are organized at our local office.

Everyone at the company also has access to our physical well-being team and subscriptions to a slew of mental health apps.



Work-life balance

To help maintain a healthy work-life balance, we offer flexible work arrangements, up to four additional vacation days based on tenure, and paid time off for special occasions.

Nord Security employees can enjoy several additional perks:

At the office

Fully stocked fridge and Friday treats

On-site entertainment

Time off with your team

Budget for your team-building activities

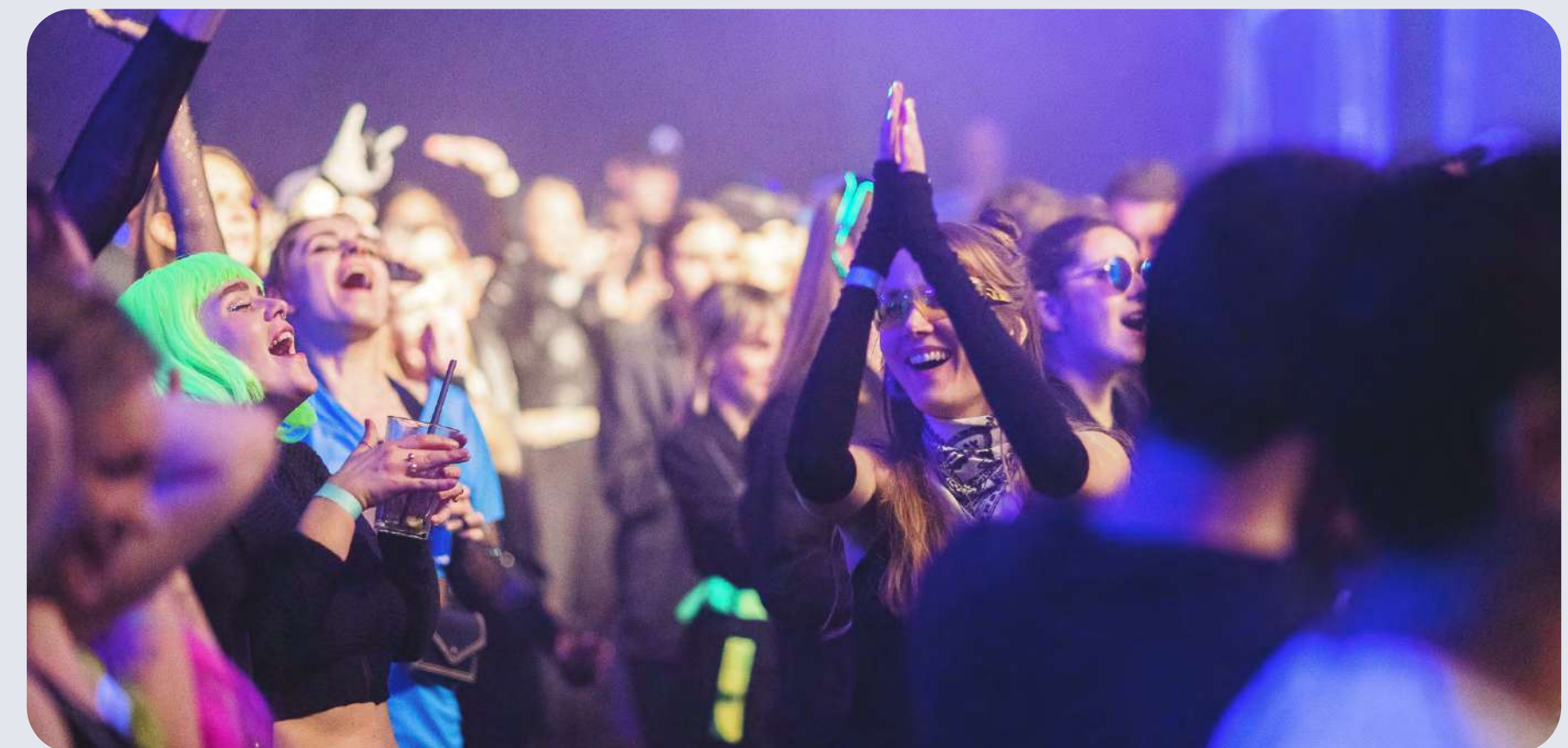
Themed company events

An unforgettable workation abroad with the whole company

Special occasions

Anniversary gifts for each team member celebrating a birthday or work anniversary

Additional payouts on the occasion of weddings, the birth of a child, graduation from college or university, and funerals



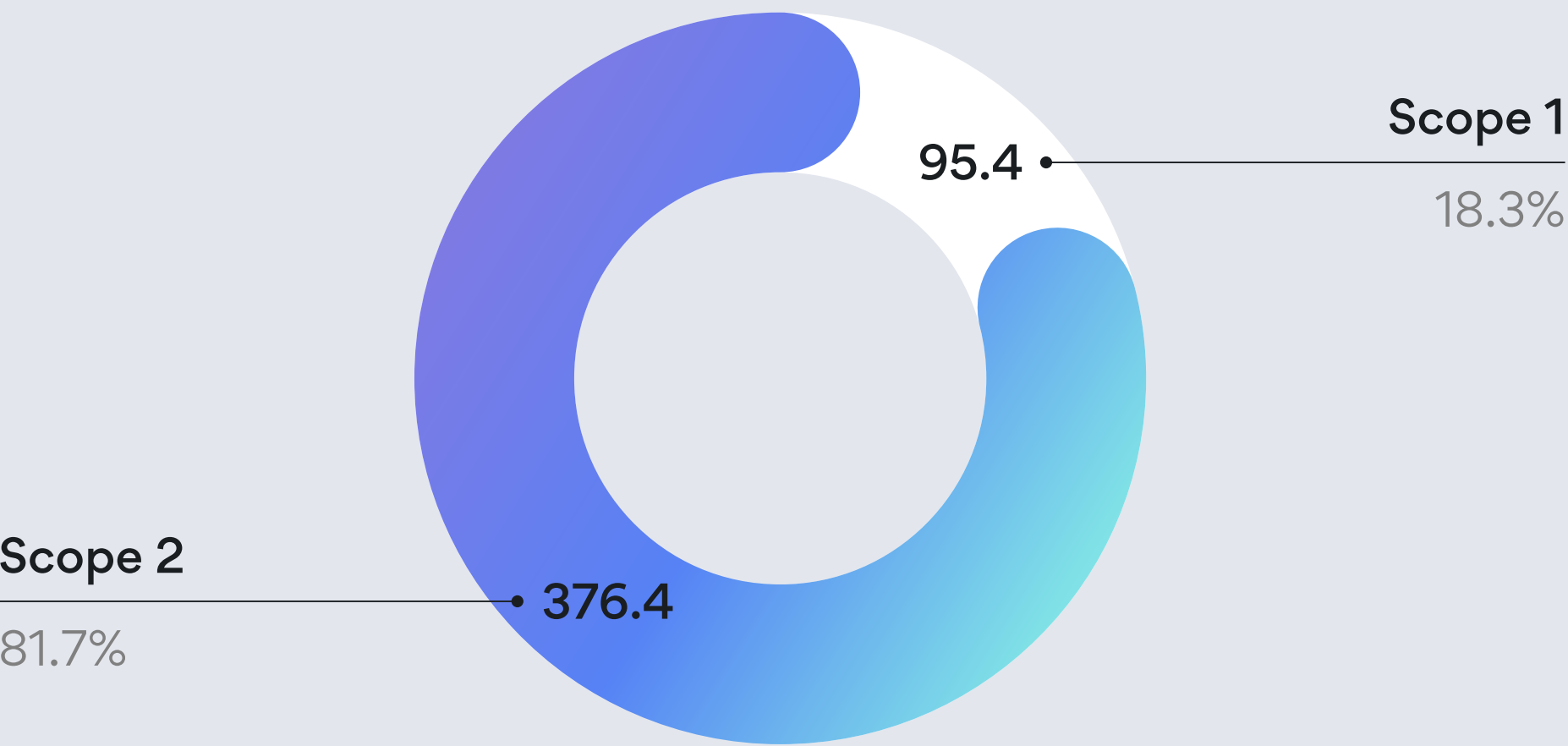
Bigger steps for a smaller footprint

We understand the need to strive for environment-friendly sustainable development and always look for ways and methods to add to our efforts. We start with small steps in our everyday activities.

Carbon emissions

Last year, we conducted our first-ever emissions calculations. They cover the emissions that the company owns or controls directly, such as leased cars and fuel consumption, and indirectly through the purchase or use of energy to power and heat our office spaces and colocated servers in data centers. We've followed the GHG protocol for calculations and advice of the climate professionals team at Normative.

Total emissions tCO₂e break down per scope (1 and 2)



Following the GHG Protocol, we report our Scope 2 emissions using two approaches – market-based and location-based. The market-based approach calculates the emissions from the electricity that the company has chosen to use. In our case, Vilnius, Warsaw, Berlin offices and several data centers are powered by renewable energy, resulting in 0 tCO₂e. Therefore, total Scope 2 emissions calculated using a market-based approach were 376.4 tCO₂e. While the location-based method accounts for average emission intensity of energy consumption, regardless of whether it is renewable or not, resulting in 476.4 tCO₂e.

Through this initial assessment, we have been able to identify opportunities to reduce emissions from our own operations and make better decisions about energy procurement and efficiency measures.

As a way to reaffirm our commitment to significantly reduce our carbon footprint, we're taking a step further by starting to calculate other indirect emissions that occur outside the company's direct control in the value chain of the company, too. In the near future, we will analyze the possibility of setting carbon reduction targets in line with science-based recommendations to limit the rise of global temperature to less than 1.5°C.

Data centers

In 2023, Nord Security colocated servers in 33 data centers (DCs) around the world. We use low-power servers, which offer sufficient computing power with low power consumption and are ideal for energy-saving operation. The emissions resulting from the energy use in data centers is included in our Scope 2 calculations.

29 out of 33 DCs utilized renewable energy to some extent, making **52% of our colocated servers energy renewable**. We will explore options to further increase the use of renewable energy in our server infrastructure.

New office premises

At Nord Security, we continuously strive to mitigate adverse effects our day-to-day operations may have on the environment. That's why two major openings, in Warsaw and Vilnius, last year were so important. This change allowed us to ensure that around 75% of our office staff are working in BREEAM-certified offices. Energy-saving measures, such as temperature control via blind automation as well as time and motion-based lighting, are implemented across all buildings. These measures also include recycling, and time-adjusted ventilation modes.

More than that, we can now better accommodate the needs of every employee. Chill-out areas, an open gym, as well as onsite food and onsite games areas all help our cyber citizens achieve better work-life balance.

Our other offices have also implemented various measures to save energy and reduce waste. For example, air conditioning in Kaunas office relies on geothermal energy, while the German office, powered by 100% green energy, prioritizes leasing equipment and even plants to encourage reuse and reduce waste.

Employee commuting

With 160 secure bicycle lockers and 15 e-charging stations, we encourage the use of environmentally friendly transportation. Our employees and contractors are eligible for compensation for city public transport. Commuting to work using public transport is chosen by nearly 400 people working in our offices in Vilnius, Kaunas, Berlin, Amsterdam and Warsaw.

Employees are encouraged to choose trains instead of cars to travel between cities because of their convenience and sustainability. These trips are compensated by the company. Around 150 of our colleagues travel by train every month between Vilnius and Kaunas.

E-waste

To reduce e-waste, we've implemented a number of ways to optimize the use of resources, extend the lifespan of the devices we already use, and make sure our equipment is disposed of properly at the end of its lifecycle. For example, company employees are encouraged to take over used electronic equipment. Some of it is donated to charitable organizations as well.

We've also partnered with responsible IT asset disposition services to increase the amount of electronic parts that are recycled and ensure all regulations are adhered to.

Paper use

Reducing the amount of paper used in the company has been our long-term goal. In 2023, we used various tools supporting digital signature functionality to sign agreements electronically and maintain document databases. Such tools allowed Nord Security to become almost paperless, typically only printing documents required by local laws and regulations.

Our packaged products use FSC-certified paper.



Transparency is our currency

We are committed to following policies that help us make effective decisions and conform to local laws and regulations. At the same time, we focus on meeting the needs of our users and adhering to ethical business practices.

To ensure our policies are clear and taken well into account, all our employees are requested to review and sign our internal policies regarding equal opportunity, anti-harassment, violence prevention, and whistle-blowing protection. To foster a positive, inclusive environment, we're rolling out a Violence and Harassment Prevention at Work training course. Currently we're finalizing the company's code of conduct. It will cover topics such as respect for privacy, anti-corruption and anti-bribery, dealing with partners fairly, diversity and inclusion, anti-harassment, nondiscrimination, equal opportunity employment, and environmental responsibility.

Team of advisors

In 2023 Nord Security team of advisors, consisting of leading figures in security and tech, welcomed new members – Prof. Dennis-Kenji Kipker and Adrianus Warmenhovem. We strongly believe that their new addition will help further support our commitment to innovation.

The advisory board now includes:



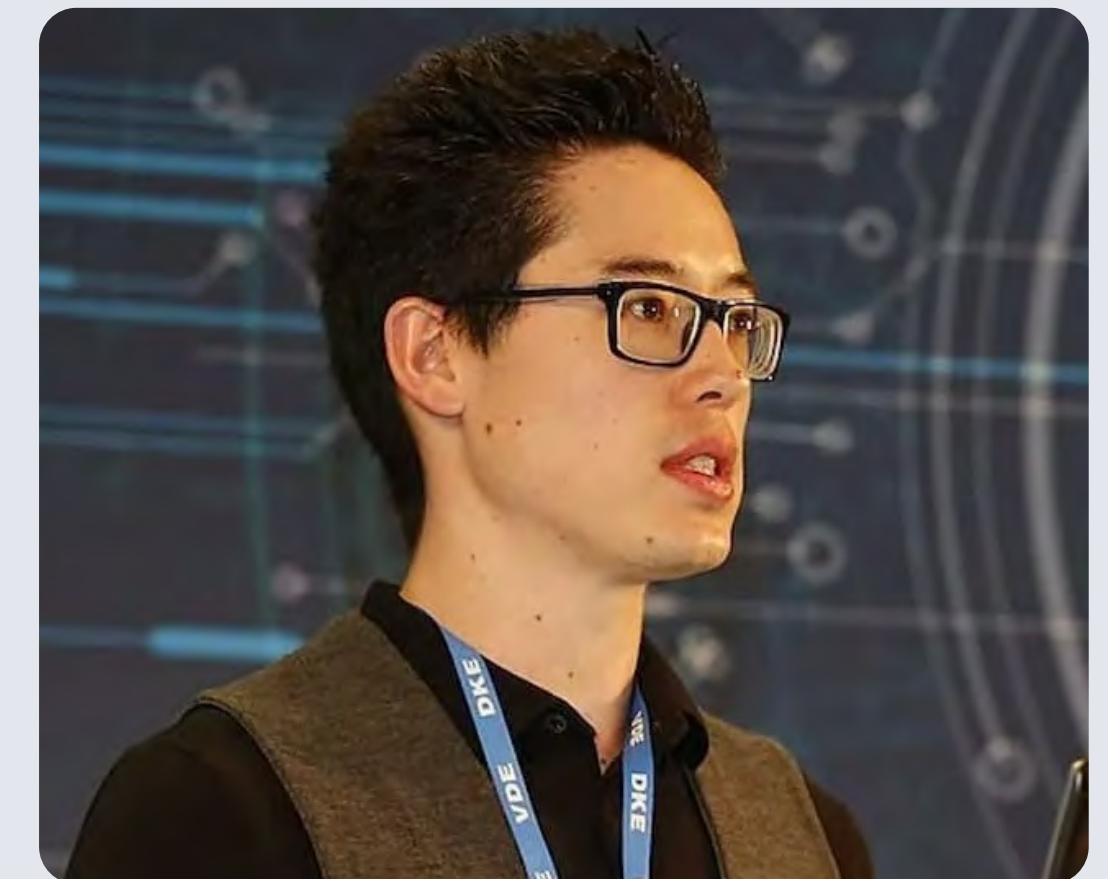
Rytis Vitkauskas,
entrepreneur and investor.



Tanya Janca,
an award-winning author and CEO of
the We Hack Purple Academy.



Adrianus Warmenhovem,
technical product owner of Zerocopter,
a hacker platform.



Dennis-Kenji Kipker,
a professor in IT security law at the
University of Applied Sciences Bremen.

Data privacy and cybersecurity

Our bug bounty program allows anyone to report bugs for a reward to further improve our service and help build a safer online world. Launched in 2019, it greatly benefits the security and integrity of our systems. This year, we received 118 reports, 34 of which were informative, and paid out almost \$60,000 in bounties.

Security audits

Since 2019, security audits have been integral to our transparency measures, and 2023 was no exception. Our B2B products NordPass B2B and NordLayer passed SOC 2 Type 2 audits, ensuring compliance with standards for data security, availability, confidentiality, privacy, and transaction-processing integrity. External auditors also confirmed that these products comply with HIPAA privacy rules, while NordVPN confirmed its no-log policy for the third time.

Certifications

In our pursuit of adherence to industry standards, certifications play a crucial role. Nord Security brands recently undergone a successful ISO 27001 compliance audit, receiving certificates for its B2B products related procedures.

Both NordPass Business and NordLayer are ISO 27001 compliant, with no non-conformities found in the 2023 compliance audit. This certification signifies our commitment to improving and protecting information through effective risk assessments, policies, and controls.



VPN Trust Initiative

The Internet Infrastructure Coalition is on a mission to keep the internet open as an engine for growth and innovation. It works with internet infrastructure providers to advocate for sensible policies, design and reinforce best practices, help create industry standards, and build awareness of how the internet works.

As founding members of the VPN Trust Initiative — an Internet Infrastructure Coalition project — we are dedicated to serving as the voice of the VPN industry, collaboratively strengthening public trust in VPNs, promoting appropriate guidelines, and helping consumers make informed VPN choices.



Privacy

Because privacy is at the forefront of everything we do at Nord Security, we continuously assess and ensure that we adhere to privacy regulations, such as the GDPR, and country-specific regulations, such as the CCPA and the UK's GDPR. We're committed to transparency and legality in data processing and the implementation of solid security measures across our products and services.

Accessibility and inclusivity

We know that our products are used by all kinds of people around the world, and we strive to make these privacy tools as accessible as possible. We recently added two more languages to the NordVPN website, Mexican Spanish and Traditional Chinese (Hong Kong dialect), making 26 in total.

We also strive to make sure everyone can use our privacy tools. Our products' websites meet the AA level of the WCAG standards, while regular accessibility tests help ensure nothing is missed.

Working with partners and suppliers

Nord Security does not tolerate any type of discrimination, hate speech, and other behaviors that could have a negative impact on the tech community. We expect our partners to behave in a respectful manner and always put integrity first when it comes to any type of communication with Nord Security or acting on its behalf.

Our company strongly opposes dishonest behavior, such as bribery and double-dealing, inside Nord Security and from our partners. Nord Security selects its suppliers based on fair and robust selection processes, taking into account quality and cost-effectiveness. We employ additional measures to ensure that we are not working with sanctioned or otherwise restricted counterparties; convicted tax evaders; money launderers; or others involved in criminal activities, modern slavery, or unethical business practices.

Thank you

We will continue to innovate and support free speech and digital security around the world in 2024.

Follow our journey



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If you would like to know more about any topics covered in this impact report, please **get in touch with our ESG manager, Akvile Liudziene at nonprofit@nordsec.com**